

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Kankakee Valley School Corp (3785)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,945,566	\$4,520,091	\$4,755,314	61%	5%
	11200 Middle/Junior High	\$1,667,157	\$1,455,479	\$1,503,773	-10%	3%
	11300 High School	\$2,043,162	\$2,507,328	\$2,500,509	22%	0%
	11350 Honors Diploma Award	\$0	\$19,861	\$114,807	n/a	478%
	11410 Agriculture A	\$64,815	\$67,133	\$65,669	1%	-2%
	11440 Health Occupations	\$0	\$58,282	\$38,614	n/a	-34%
	11450 Consumer and Homemaking	\$48,219	\$60,019	\$60,022	24%	0%
	11470 Business Education	\$47,391	\$61,210	\$59,265	25%	-3%
	11480 Industrial Education A	\$0	\$10,210	\$26,864	n/a	163%
	11590 Other Vocational Education Programs	\$0	\$57,678	\$46,749	n/a	-19%
	11630 High School	\$0	\$44,449	\$60,783	n/a	37%
	11920 Project 4R	\$17,713	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$16,541	\$13,999	\$15,358	-7%	10%
	12210 Mild Mental Handicap	\$155,671	\$190,360	\$191,468	23%	1%
	12220 Moderate Mental Handicap	\$210,412	\$328,412	\$356,381	69%	9%
	12350 Homebound	\$10,937	\$10,246	\$27,787	154%	171%
	12410 Emotional Handicap - Full Time	\$59,526	\$275,400	\$279,613	370%	2%
	12510 Communication Disorder	\$113,792	\$181,669	\$206,907	82%	14%
	12520 Compensatory	\$0	\$10,104	\$8,206	n/a	-19%
	12620 Learning Disability - All Others	\$302,066	\$393,309	\$406,338	35%	3%
	12710 Equal Opportunity At Risk	\$13,091	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$53,362	\$70,714	\$75,518	42%	7%
	12900 Other Special Programs	\$48,037	\$93,792	\$95,770	99%	2%
	13900 Other Adult/Continuing Ed Programs	\$4,062	\$0	\$0	-100%	n/a
	14100 Elementary	\$6,154	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$5,300	\$9,159	\$5,939	12%	-35%
	14300 High School	\$33,777	\$38,053	\$42,429	26%	12%
	16100 Remediation Testing	\$51,568	\$354	\$156	-100%	-56%
	16200 Preventive Remediation	\$78,260	\$50,712	\$49,010	-37%	-3%
	22220 School Library	\$317,026	\$376,874	\$390,689	23%	4%
	22230 Audiovisual	\$6,093	\$5,586	\$3,675	-40%	-34%
	22250 Computer Assisted Instruction Services	\$9,148	\$839	\$356	-96%	-58%
	24100 Office of the Principal Services	\$645,336	\$944,111	\$973,239	51%	3%
	25820 Textbooks and Repairs	\$202,617	\$313,285	\$240,552	19%	-23%
	26497 Teachers Retirement Fund	\$289,616	\$583,784	\$607,289	110%	4%
	41100 Transfer Tuition	\$13,437	\$21,771	\$3,580	-73%	-84%
Student Academic Achievement Total		\$9,479,851	\$12,774,274	\$13,212,629	39%	3%
Student Instructional Support						

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Kankakee Valley School Corp (3785)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	21120 Attendance Services	\$17,497	\$24,147	\$27,411	57%	14%
	21130 Social Work Services	\$9,032	\$12,025	\$16,128	79%	34%
	21190 Other Attendance/Social Work Services	\$0	\$664	\$3,060	n/a	361%
	21210 Service Area Direction	\$7,615	\$0	\$250	-97%	n/a
	21220 Counseling Services	\$377,698	\$442,662	\$449,235	19%	1%
	21250 Records Maintenance	\$0	\$0	\$5,886	n/a	n/a
	21290 Other Guidance Services	\$0	\$8,100	\$8,550	n/a	6%
	21340 Nurse Services	\$71,827	\$117,736	\$119,670	67%	2%
	21420 Psychological Testing	\$90,919	\$127,165	\$129,283	42%	2%
	21710 Service Area Direction	\$0	\$2,361	\$0	n/a	-100%
	22110 Service Area Direction	\$19,686	\$15,887	\$24,388	24%	54%
	22120 Instruction & Curriculum Development	\$23,099	\$76,966	\$69,541	201%	-10%
	22130 Instructional Staff Training Services	\$90	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$0	\$14,000	\$14,000	n/a	0%
	23120 Service Area Assistants	\$68,684	\$76,388	\$81,495	19%	7%
	23210 Office of the Superintendent	\$153,658	\$263,843	\$250,521	63%	-5%
	23220 Community Relations	\$358	\$3,058	\$2,068	478%	-32%
	23290 Other Executive Administrative Services	\$244	\$0	\$4,183	> 500%	n/a
	24900 Other Support Services - School Admin.	\$0	\$600	\$300	n/a	-50%
	26450 Health Services	\$0	\$204	\$725	n/a	255%
	26710 Technology Support and Maintenance	\$0	\$563,832	\$493,239	n/a	-13%
Student Instructional Support Total		\$840,406	\$1,749,639	\$1,699,934	102%	-3%
Overhead and Operational						
	23150 Legal Services	\$20,492	\$17,399	\$18,337	-11%	5%
	23160 Promotion Expenses	\$2,651	\$1,078	\$2,378	-10%	121%
	25210 Service Area Direction	\$18,713	\$14,675	\$12,125	-35%	-17%
	25291 Refund of Revenue	\$5,032	\$4,669	\$10,041	100%	115%
	25299 Other	\$6,245	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$51,214	\$79,996	\$79,496	55%	-1%
	25410 Service Area Direction	\$124,237	\$134,153	\$158,471	28%	18%
	25420 Maintenance of Buildings	\$1,351,198	\$2,010,398	\$2,046,858	51%	2%
	25440 Maintenance of Equipment	\$50,256	\$282,509	\$168,687	236%	-40%
	25450 Vehicle Maintenance (other than buses)	\$0	\$25,436	\$18,991	n/a	-25%
	25460 Security Services	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$65,193	\$61,306	\$68,946	6%	12%
	25510 Service Area Direction	\$36,963	\$55,113	\$71,866	94%	30%
	25520 Vehicle Operation	\$375,759	\$627,644	\$637,295	70%	2%
	25540 Vehicle Servicing and Maintenance	\$271,395	\$417,826	\$433,348	60%	4%
	25550 Purchase of School Buses	\$23,349	\$299,945	\$367,332	> 500%	22%

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Kankakee Valley School Corp (3785)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25560 Insurance on Buses	\$18,195	\$35,590	\$37,805	108%	6%
	25580 Contracted Transportation Services	\$3,033	\$1,326	\$4,354	44%	228%
	25620 Food Preparation and Dispensing	\$360,129	\$519,441	\$533,485	48%	3%
	25640 Food Purchases	\$347,618	\$491,860	\$522,149	50%	6%
	25690 Other Food Services	\$12,121	\$28,752	\$42,641	252%	48%
	25920 Ditch Assessments	\$0	\$395	\$183	n/a	-54%
	26200 Planning, Research, Develop., & Evaluation	\$1,069	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$1,408	\$3,858	\$1,600	14%	-59%
	26499 Other	\$0	\$111,444	\$101,884	n/a	-9%
	32000 Community Recreation	\$12,871	\$45,484	\$49,059	281%	8%
	34000 Athletic Coaches	\$140,846	\$189,785	\$195,944	39%	3%
	39900 Other Community Services	\$18,577	\$2,579	\$2,159	-88%	-16%
	49200 Scholarships	\$0	\$500	\$500	n/a	0%
	52200 Temporary Loans, INTEREST ON DEBT	\$133,701	\$88,735	\$62,216	-53%	-30%
Overhead and Operational Total		\$3,452,268	\$5,551,895	\$5,648,148	64%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$1,000	\$19,145	n/a	> 500%
	25330 Professional Services	\$36,752	\$96,690	\$59,651	62%	-38%
	25340 Educational Specifications Development	\$0	\$0	\$12,500	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$107,626	\$1,255,312	\$496,984	362%	-60%
	25351 Building Acquisition/Construction/Improvement	\$0	\$37,509	\$60,621	n/a	62%
	25355 Sports Facilities	\$0	\$19,231	\$53,471	n/a	178%
	25370 Purchase of Moveable Equipment	\$6,300	\$1,098	\$6,225	-1%	467%
	25380 Purchase of Mobile or Fixed Equipment	\$124,687	\$212,130	\$299,168	140%	41%
	25390 Other Facilities Acquisition & Construction	\$74,467	\$0	\$15,000	-80%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$115,000	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$540,000	\$565,000	n/a	5%
	52100 Bonds, INTEREST ON DEBT	\$132,705	\$0	\$0	-100%	n/a
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$255,288	\$238,863	n/a	-6%
	53100 Buildings, LEASE RENTAL	\$2,061,368	\$2,424,500	\$2,425,500	18%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$136,500	\$89,750	\$39,000	-71%	-57%
	59100 Bond Registrars Fee	\$0	\$1,000	\$1,000	n/a	0%
Nonoperational Total		\$2,795,404	\$4,933,506	\$4,292,129	54%	-13%
prorated						
	26492 Social Security	\$829,288	\$1,139,908	\$1,172,640	41%	3%
	26493 Workmen's Compensation	\$46,836	\$63,578	\$68,295	46%	7%
	26494 Group Insurance	\$1,101,645	\$2,140,984	\$2,548,607	131%	19%
	26496 Unemployment Compensation	\$580	\$356	\$928	60%	160%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Kankakee Valley School Corp (3785)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26498 Severance/Early Retirement Pay	\$53,762	\$316,514	\$288,417	436%	-9%
prorated Total		\$2,032,110	\$3,661,341	\$4,078,886	101%	11%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$11,117,574	\$15,630,792	\$16,364,083	47%	5%	59.8%	54.5%	56.6%
Student Instructional Support	\$981,303	\$1,978,243	\$1,946,536	98%	-2%	5.3%	6.9%	6.7%
Overhead and Operational Nonoperational	\$3,705,757	\$6,128,114	\$6,328,977	71%	3%	19.9%	21.4%	21.9%
	\$2,795,404	\$4,933,506	\$4,292,129	54%	-13%	15.0%	17.2%	14.8%
Grand Total	\$18,600,038	\$28,670,655	\$28,931,726	56%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.0%	61.4%	63.3%